

# 2021 Budget Public Hearing

PRESENTED BY:

**CONNER MACIVER, TOWN ADMINISTRATOR**



# Funding Local Government Services

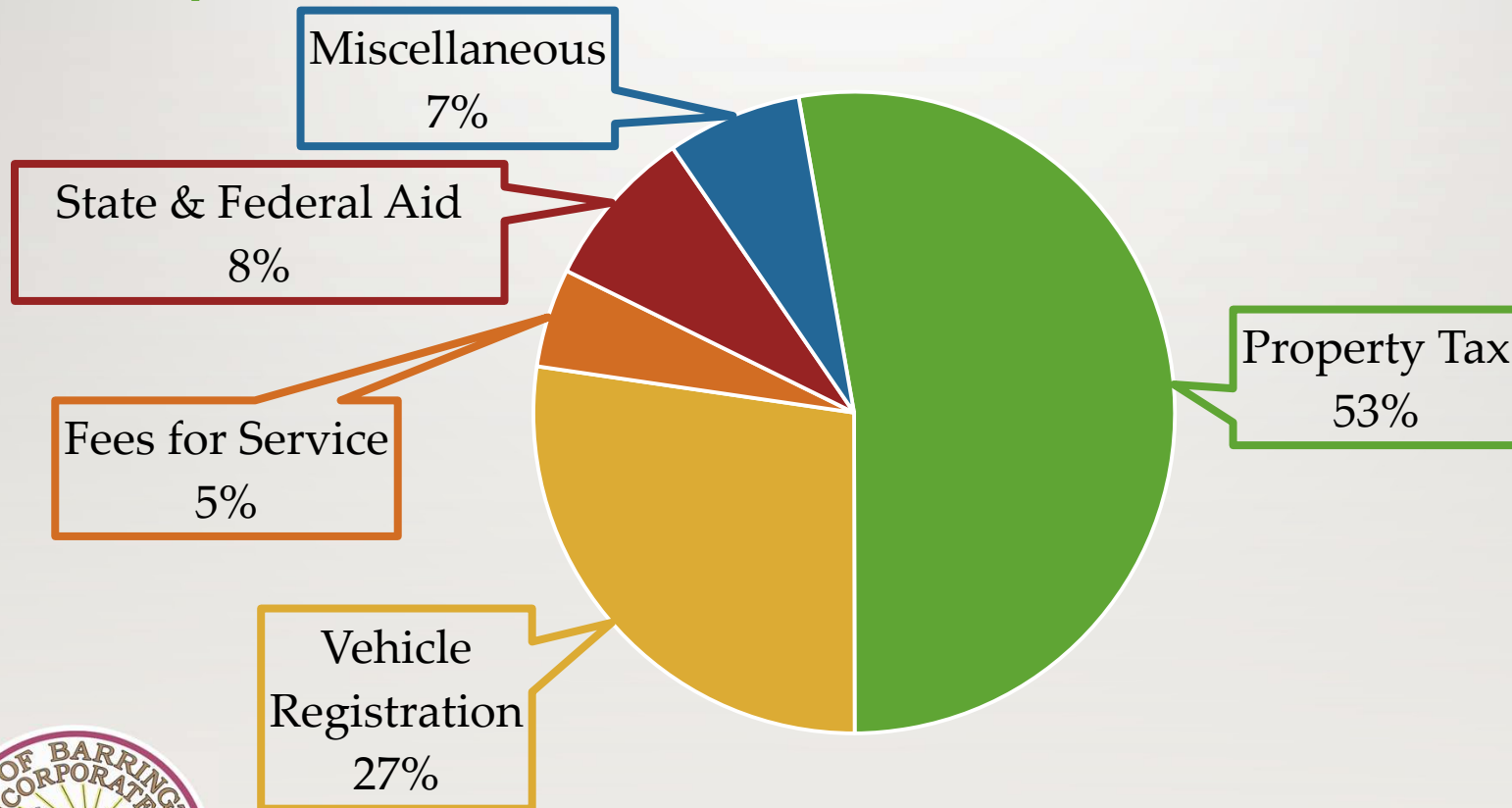
- Property Tax
- Vehicle Registration
- Fees for Service
- State & Federal Aid
- Miscellaneous



[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Chapter 5, Revenue

# Funding Local Government Services

## Barrington 2021 Budget Revenue Sources



[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Chapter 5, Revenue

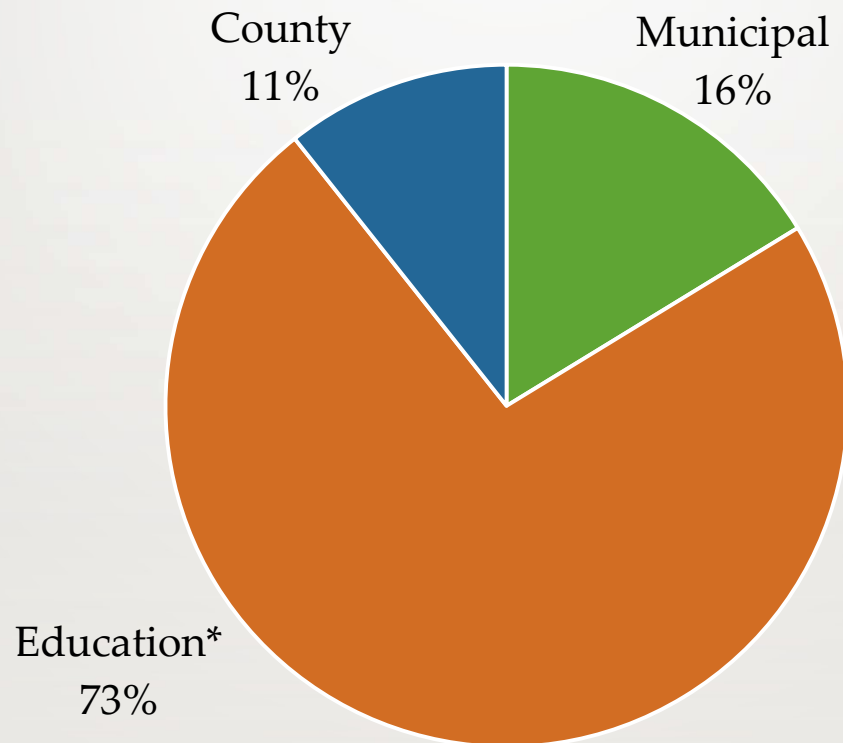
## 2020 Tax Rate

- \$22.77 per \$1,000 of Assessed Value
  - \$16.60 – Education (+0.2%)
  - \$3.69 – Municipal (+0%)
  - \$2.48 – County (+2.5%)



[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Chapter 10, Tax Rate

## 2020 Tax Rate

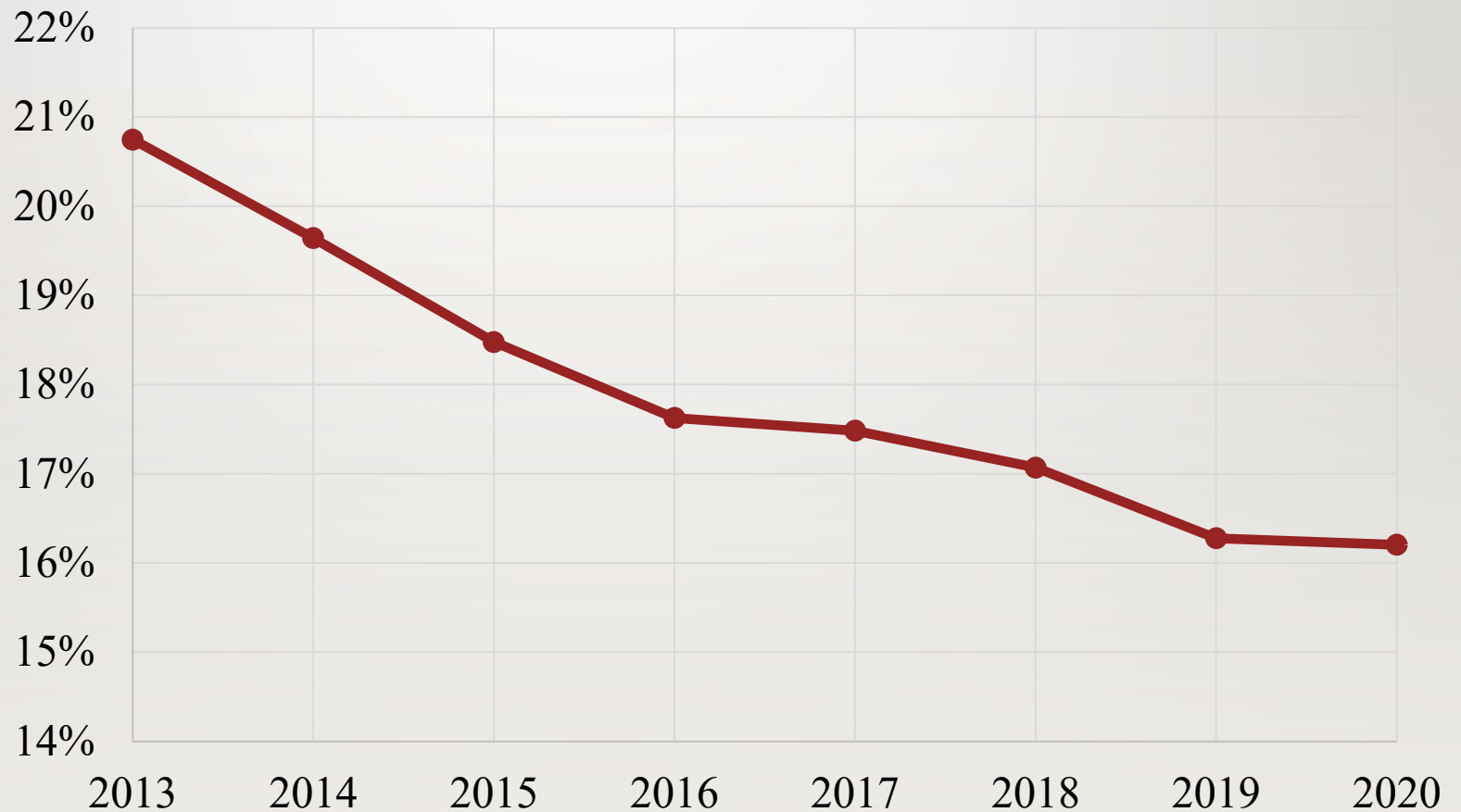


\*The School and State Education portions of the tax rate go directly to SAU #74; they are combined to aid in understanding.

[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Chapter 10, Tax Rate



## Municipal Portion of Total Tax Rate



[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Chapter 10, Tax Rate



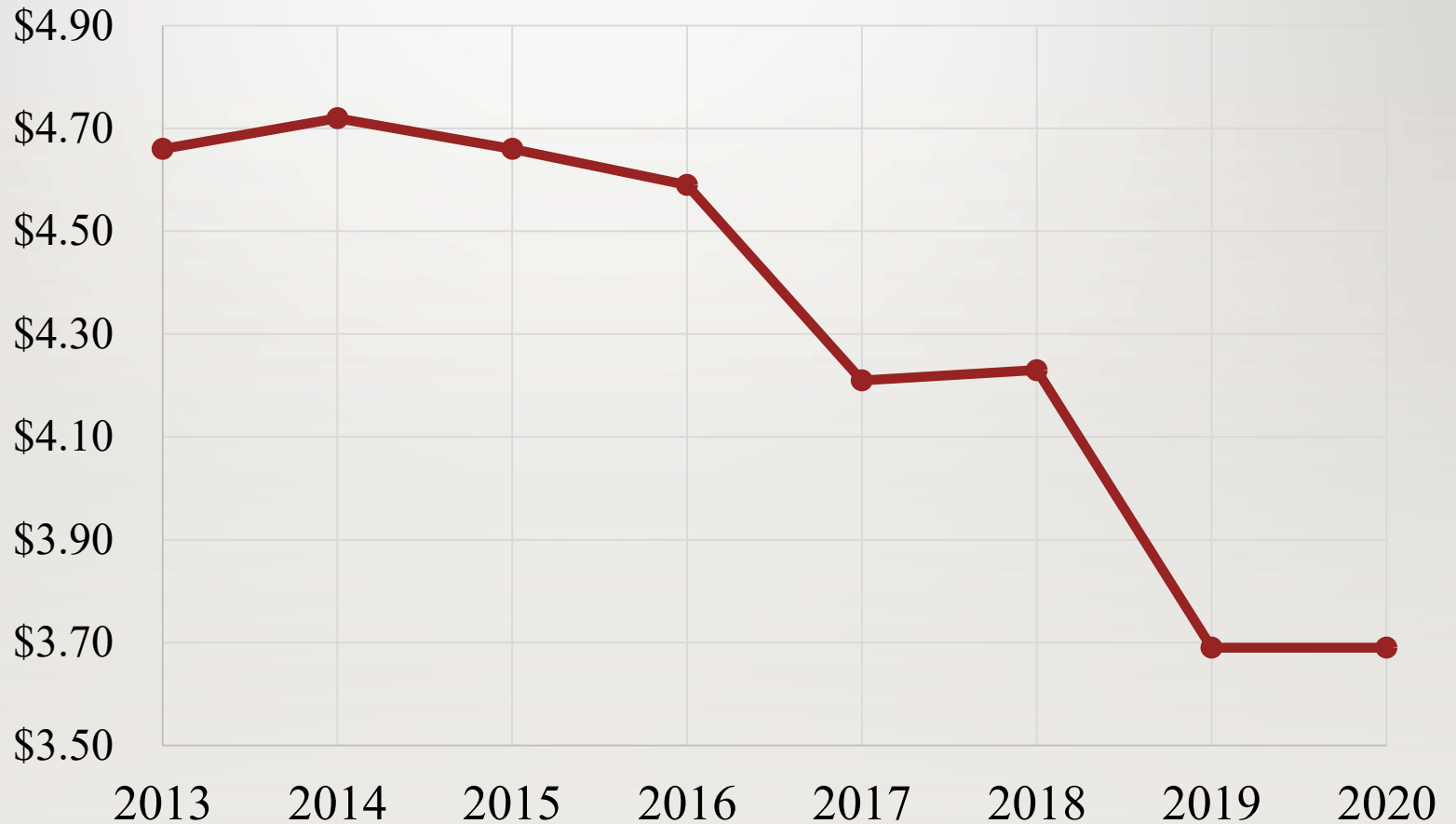
# Municipal Tax Rate History

- 2013 \$4.66
- 2014 \$4.72
- 2015 \$4.66
- 2016 \$4.59
- 2017 \$4.21\* (Assessment +8.4%, Rate -8.3%)
- 2018 \$4.23
- 2019 \$3.69\* (Assessment +12.25%, Rate -12.75%)
- 2020 \$3.69



[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Chapter 10, Tax Rate

# Municipal Tax Rate History



[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Chapter 10, Tax Rate



# Measures of Financial Stability

- Stable Municipal Tax Rate
  - Limited Budgetary Tax Impact for nine years  
(budget increases covered by tax base and increased revenues)
- Unassigned Fund Balance of 8%-17% as Recommended by the NH Department of Revenue Administration
  - Barrington holds an estimated \$3,894,056 or 12.3%



[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Chapter 6, Unassigned Fund Balance

## Unassigned Fund Balance

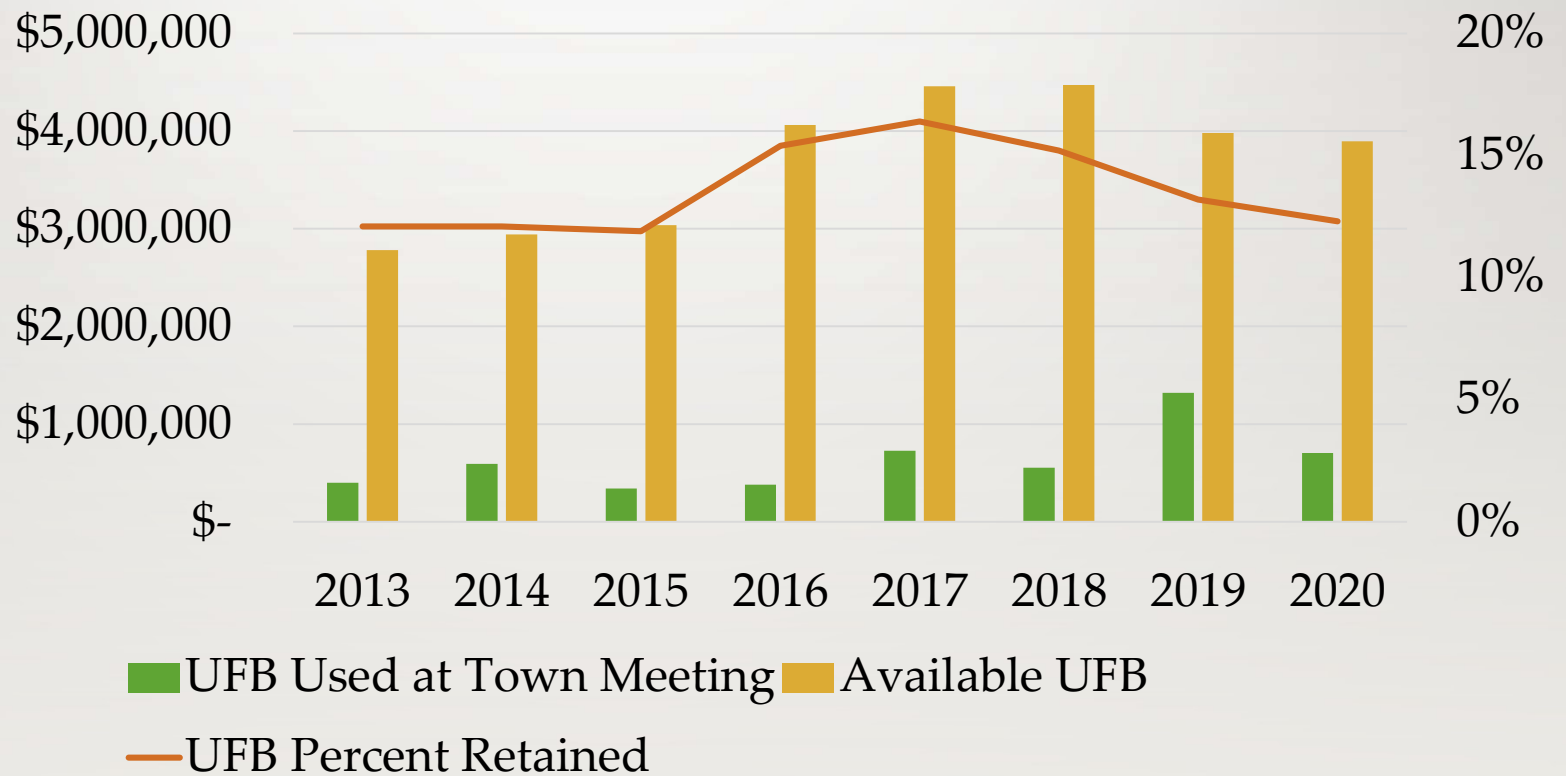
Year	Balance	Used by Town Meeting
2013	\$ 2,779,790	\$ 399,910
2014	\$ 2,942,637	\$ 592,209
2015	\$ 3,041,459	\$ 339,463
2016	\$ 4,063,777	\$ 378,000
2017	\$ 4,460,259	\$ 726,536
2018	\$ 4,470,997	\$ 554,050
2019	\$ 3,979,805	\$1,320,000
2020	\$ 3,894,056	\$703,000



[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Chapter 6, Unassigned Fund Balance

# Unassigned Fund Balance

## Unassigned Fund Balance (UFB) History



[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Chapter 6, Unassigned Fund Balance

# Fund Balance for Capital Projects

- Responsible Investment in Capital Projects while Reducing Tax Impact
- Unexpended Appropriations are Taxes Raised
- Revenue in Excess of Projections
- Fund Balance is a Savings Account for Cash Flow and in Case of Emergency



[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Chapter 6, Unassigned Fund Balance

# Proposed 2021 Operating Budget

- Approved 2020           \$7,300,847
- Proposed 2021           \$7,267,566
- Difference                \$(33,281)
- Difference                -0.46%



[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Chapter 1, Introduction

# Wage and Benefit Information

- Wage Increases
  - 2.5% Step for Eligible Employees
  - 0% Cost of Living Adjustment
- Benefits
  - 12.6% Health Insurance Increase
  - 10% NH Retirement Increase (20% total over 2021 and 2022)



[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Chapter 3, Wage and Benefit Information



## Budget Increases of \$10,000+

- Admin Contracts                   +\$22,000     to     \$130,000
  - Office 365 Licenses, Phone System, and IT Infrastructure
- Revaluation Contracts           +\$18,000     to     \$65,000
  - Funding for Partial Statistical Update; Equalized Ratio < 90%
- Gen Govt Bldg. Contracts       +\$17,000     to     \$33,500
  - Transferred from Custodial Wages and Benefits; SAU #74 Contract
- Highway Consultants           +\$35,000     to     \$35,000
  - Consolidated Highway Layouts and Increased for Engineering Work

\*Excluding Wage and Benefit Lines

[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Various Chapters



## Budget Increases of \$10,000+

- Highway Maint. Contracts +\$10,000 to \$40,000
  - Increased Planned Tree Work in Road Right-of-Ways
- Long Term Bond Interest +\$25,000 to \$25,000
  - Planning to Borrow Money for New Town Hall, Interest Due in 2021



\*Excluding Wage and Benefit Lines

[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Various Chapters

## Budget Decreases of (\$10,000)

- Incident Fund (\$70,248) to \$30,186
  - Decreased to Reflect Current Needs
- Rental/Lease (\$35,700) to \$64,300
  - Renegotiated Town Hall Lease with Reduced End-of-Lease Requirements
- Vehicle Fuel (\$10,000) to \$77,500
  - Based on Utilization and Decreased Fuel Prices
- Highway Layouts (\$12,000) to \$0
  - Transferred to Highway Consultants



\*Excluding Wage and Benefit Lines

[www.Barrington.nh.gov/2021budget](http://www.Barrington.nh.gov/2021budget) - Various Chapters

## Budget Decreases of (\$10,000)

- Hwy. Winter Contractors (\$33,000) to \$100,000
  - Improved Management of Outside Contractors; Quality over Quantity
- Hwy. Salt and Sand (\$32,000) to \$178,560
  - Improved Management of Material Utilization; Quality over Quantity



\*Excluding Wage and Benefit Lines

<https://www.barrington.nh.gov/2021Budget - Chapter 15, Highway/Dams>

# Reoccurring Warrant Articles

Requested	Capital Reserve Purpose	Current Balance
• \$150,000	Bridge and Culvert Capital Reserve	\$122,008
• \$150,000	Highway Heavy Equipment Capital Reserve	\$91,793
• \$80,000	Fire Truck Capital Reserve	\$325,851
• \$60,000	Emergency Communication Capital Reserve	\$207,788
• \$25,000	Dam Repair/Engineering/Replacement CR	\$65,927
• \$10,000	Fire and Rescue Equipment Capital Reserve	\$49,084
• \$5,500	Cemetery Capital Reserve	\$65,455
• \$5,000	Tricentennial Celebration Expendable Trust	\$9,134
• \$3,000	Library Technology Capital Reserve	\$4,913



<https://www.barrington.nh.gov/2021Budget - Chapter 22, Warrant Articles>



# New Warrant Articles

- \$32,000 Purchase UTV for Fire and Rescue Operations
  - Improve Fire/Police Access to Conservation Lands; \$16,000 from Firefighter's Association
- \$25,000 Library and Community Center Capital Reserve
  - Towards Design and Construction of a New Library
- \$25,000 Police Equipment Capital Reserve
  - Save Funds Towards Replacement of Costly Police Equipment



<https://www.barrington.nh.gov/2021Budget - Chapter 22, Warrant Articles>



# Police Collective Bargaining

- Approved by Select Board at December 14<sup>th</sup> Meeting
- \$4,787      2021 Budget Increase
  - Expanded Holiday Pay to all Union Members; Increases Court/Call Back Minimum from two to three hours
- \$7,000      2022 Budget Increase
  - Adds Master Patrol Officer (MPO) Designation with \$1,000 Stipend; Seven Employees Estimated to be Eligible
- \$2,000      2023 Budget Increase
  - Two Additional Employees Estimated to be Eligible for MPO



<https://www.barrington.nh.gov/2021Budget> - Chapter 22, Warrant Articles

# Veteran Credit Adjustments

- Service-Connected Total Disability Credit
  - Increase from \$2,550 to \$3,050
  - Continuing with the Incremental Increase Discussed by the Board in 2020
- By Petition: All Veterans' Tax Credit
  - Increase from \$450 to \$750 over three years



<https://www.barrington.nh.gov/2021Budget - Chapter 22, Warrant Articles>

# Questions

- More Information
  - [www.Barrington.nh.gov/2021Budget](http://www.Barrington.nh.gov/2021Budget)
  - Entire Budget Binder Available Electronically
- Contact
  - Conner MacIver, Town Administrator
  - (603) 664-9007
  - [cmaciver@Barrington.nh.gov](mailto:cmaciver@Barrington.nh.gov)



# Article 1

## Election of Officers

- Select Board
  - One for three-year term
- Trustee of the Trust Funds
  - One for three-year term
- Cemetery Trustees
  - One for three-year term
- Library Trustees
  - Three for three-year term
- Town Clerk
  - One for three-year term

**Filing period is January 20, 2021 through January 29, 2021\***

**\*3:00pm – 5:00pm on Friday, January 29, 2020**



## Article 2 Operating Budget

To see if the Town will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$7,267,566? Should this article be defeated, the default budget shall be \$7,170,343, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. [Majority Vote Required]. This article is/is not recommended by the Select Board #-#. This article is/is not recommended by the Advisory Budget Committee #-#. This article will have no impact on 2021 property taxes.





## Article 3

# Bridge and Culvert Capital Reserve

To see if the Town will vote to raise and appropriate the sum of \$150,000 to be added to the Bridge and Culvert Capital Reserve Fund previously established, this sum to come from unassigned fund balance with no amount to be raised from taxation. Such funds may be expended for the purposes of the fund and may be used to apply for 80% state funding from the New Hampshire Bridge Aid Program for related work. [Majority Vote Required]. Note: This appropriation is in addition to Warrant Article #2, the operating budget article. This article is/is not recommended by the Select Board #-#. This article is/is not recommended by the Advisory Budget Committee #-#. This article will have no impact on 2021 property taxes.





## Article 4 Highway Heavy Equipment Capital Reserve

To see if the Town will vote to raise and appropriate the sum of \$150,000 to be added to the Highway Heavy Equipment Capital Reserve Fund previously established, this sum to come from unassigned fund balance with no amount to be raised from taxation. [Majority Vote Required]. Note: This appropriation is in addition to Warrant Article #2, the operating budget article. This article **is/is not** recommended by the Select Board **#-#**. This article **is/is not** recommended by the Advisory Budget Committee **#-#**. This article will have no impact on 2021 property taxes.



## Article 5 Fire Truck Capital Reserve

To see if the Town will vote to raise and appropriate the sum of \$80,000 to be added to the Fire Truck Capital Reserve Fund previously established, this sum to come from unassigned fund balance with no amount to be raised from taxation. [Majority Vote Required]. Note: This appropriation is in addition to Warrant Article #2, the operating budget article. This article **is/is not** recommended by the Select Board **#-#**. This article **is/is not** recommended by the Advisory Budget Committee **#-#**. This article will have no impact on 2021 property taxes.



## Article 6 Emergency Communications Upgrades Capital Reserve

To see if the Town will vote to raise and appropriate the sum of \$60,000 to be added to the Communications Upgrade for Emergency Services Capital Reserve Fund previously established, this sum to come from unassigned fund balance with no amount to be raised from taxation. [Majority Vote Required]. Note: This appropriation is in addition to Warrant Article #2, the operating budget article. This article is/is not recommended by the Select Board #-#. This article is/is not recommended by the Advisory Budget Committee #-#. This article will have no impact on 2021 property taxes.



## Article 7

# Purchase of Ultra-Terrain Vehicle for Fire and Rescue Operations

To see if the Town will vote to raise and appropriate the sum of \$32,000 for the purpose of purchasing an ultra-terrain vehicle and necessary equipment for fire and rescue operations. This is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. It is anticipated that \$16,000 will be donated from the Barrington Firefighter's Association, with \$16,000 to be raised by taxation. [Majority Vote Required]. Note: This appropriation is in addition to Warrant Article #2, the operating budget article. This article **is/is not** recommended by the Select Board #-#. This article **is/is not** recommended by the Advisory Budget Committee #-#. This article is projected to add 1.5 cents/1,000 to the tax rate or \$4.50 to the tax bill on a \$300,000 property.





## Article 8 Library and Community Center Capital Reserve

To see if the Town will vote to establish a Library and Community Center Capital Reserve Fund under the provisions of RSA 35:1 for the design, planning and construction of a library and community center, including but not limited to building construction, site work, architectural fees, engineering, permitting, inspection, furniture, commissioning and other expenses to occupy the building, and to raise and appropriate the sum of \$25,000 to be placed in this fund, this sum to come from unassigned fund balance with no amount to be raised from taxation. Further, to name the Select Board as agents to expend from said fund. [Majority Vote Required]. Note: This appropriation is in addition to Warrant Article #2, the operating budget article. This article is/is not recommended by the Select Board #-#. This article is/is not recommended by the Advisory Budget Committee #-#. This article will have no impact on 2021 property taxes.



## Article 9

# Police Equipment Capital Reserve

To see if the Town will vote to establish a Police Equipment Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing, installing, and maintaining police equipment and to raise and appropriate the sum of \$25,000 to be placed in this fund; this sum to come from unassigned fund balance with no amount to be raised from taxation. Further, to name the Select Board as agents to expend from said fund. [Majority Vote Required]. Note: This appropriation is in addition to Warrant Article #2, the operating budget article. This article **is/is not** recommended by the Select Board **#-#**. This article **is/is not** recommended by the Advisory Budget Committee **#-#**. This article will have no impact on 2021 property taxes.





## Article 10 Dam Repair/Engineering/Replacement Capital Reserve

To see if the Town will vote to raise and appropriate the sum of \$25,000 to be added to the Dam Repair/Engineering/Replacement Capital Reserve Fund previously established, this sum to come from unassigned fund balance with no amount to be raised from taxation. [Majority Vote Required]. Note: This appropriation is in addition to Warrant Article #2, the operating budget article. This article is/is not recommended by the Select Board #-#. This article is/is not recommended by the Advisory Budget Committee #-#. This article will have no impact on 2021 property taxes.



# Article 11

## Fire and Rescue Equipment Capital Reserve

To see if the Town will vote to raise and appropriate the sum of \$32,000 for the purpose of purchasing an ultra-terrain vehicle and necessary equipment for fire and rescue operations. This is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. Up to \$16,000 will be donated from the Barrington Firefighter's Association. [Majority Vote Required]. Note: This appropriation is in addition to Warrant Article #2, the operating budget article. This article **is/is not** recommended by the Select Board #-#. This article **is/is not** recommended by the Advisory Budget Committee #-#. This article is projected to add 1.5 cents/1,000 to the tax rate or \$4.50 to the tax bill on a \$300,000 property.



## Article 12

### Cemetery Capital Reserve

To see if the Town will vote to raise and appropriate the sum of \$5,500 to be added to the Cemetery Capital Reserve previously established, this sum to come from unassigned fund balance with no amount to be raised from taxation. This is equal to the amount the Town collected in 2020 from the sale of cemetery lots and other cemetery revenue. [Majority Vote Required]. Note: This appropriation is in addition to Warrant Article #2, the operating budget article. This article **is/is not** recommended by the Select Board **#-#**. This article **is/is not** recommended by the Advisory Budget Committee **#-#**. This article will have no impact on 2021 property taxes.



## Article 13 Tricentennial Celebration Expendable Trust

To see if the Town will vote to raise and appropriate the sum of \$5,000 to be added to the Tricentennial Celebration Expendable Trust previously established, this sum to come from unassigned fund balance with no amount to be raised from taxation. [Majority Vote Required]. Note: This appropriation is in addition to Warrant Article #2, the operating budget article. This article is/is not recommended by the Select Board #-#. This article is/is not recommended by the Advisory Budget Committee #-#. This article will have no impact on 2021 property taxes.



## Article 14 Library Technology Capital Reserve

To see if the Town will vote to raise and appropriate the sum of \$3,000 to be added to the Library Technology Fund Capital Reserve previously established, this sum to come from unassigned fund balance with no amount to be raised from taxation. [Majority Vote Required]. Note: This appropriation is in addition to Warrant Article #2, the operating budget article. This article is/is not recommended by the Select Board #-#. This article is/is not recommended by the Advisory Budget Committee #-#. This article will have no impact on 2021 property taxes.





# Article 15

## Police Collective Bargaining Agreement

To see if the Town will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Select Board and the Barrington Police Union NEPBA Local #240 which calls for the following increases in salaries and benefits at the current staffing level:

<u>Fiscal Year</u>	<u>Estimated Increase</u>
2021	\$4,787
2022	\$7,000
2023	\$2,000

and further to raise and appropriate \$4,787 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. [Majority Vote Required].

Note: This appropriation is in addition to Warrant Article #2, the operating budget article. This article **is/is not** recommended by the Select Board #-#. This article **is/is not** recommended by the Advisory Budget Committee #-#. This article is projected to add 0.5 cents/1,000 to the tax rate or \$1.50 to the tax bill on a \$300,000 property.





## Article 16 Collective Bargaining Agreement Renegotiation and Vote

To see if the Town will authorize the governing body to call one special meeting, at its option, to address Warrant Article #15, Collective Bargaining Agreement cost items only, if Warrant Article #15 for Collective Bargaining Agreement cost items is defeated. [Majority Vote Required]. This article **is/is not** recommended by the Select Board **#-#**.



## Article 17 Service-Connected Total Disability Credit

To see if the Town will vote to increase the optional tax credit for a Service-Connected Total Disability on residential property from \$2,550 to \$3,050 pursuant to the provisions of RSA 72:35. [Majority Vote Required]. This article **is/is not** recommended by the Select Board **#-#**. This article **is/is not** recommended by the Advisory Budget Committee **#-#**. This article is projected to add 1.5 cents/1,000 to the tax rate or \$4.50 to the tax bill on a \$300,000 property.



## Article 18

### By Petition: All Veterans' Tax Credit

Shall the Town vote to change the Veterans' tax credit (the optional tax credit for all Veterans), upon adoption by the Town pursuant to RSA 72:28 and RSA 72:28-b, shall be an amount of \$750.00. The optional tax credit for Veterans will phase in the amount of the Veteran's tax credit over a three-year period. The optional tax credit shall replace the current optional tax credit of \$450.00 in its entirety and shall not be in addition thereto. [Majority Vote Required]. This article is/is not recommended by the Select Board #-#. This article is/is not recommended by the Advisory Budget Committee #-#. This article is projected to add 12.5 cents/1,000 to the tax rate or \$37.50 to the tax bill on a \$300,000 property.



## Article 19 Other Business

To transact any other business that may legally come before said meeting of the honorable Town Government.

